

# **EXHIBIT D**

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## Time Sheet - Gene Mesh &amp; Associates - Provident / OHSL Securities Litigation

Week ending November 23, 2003:

Conferences & emails with Mike Brautigam	.5
Conferences & emails with my graduate assistant	.5
Library research re APB No. 20, Miller GAAP Guide, Wiley GAAP Guide	.5
PACER research to review 2 dockets in OHSD 1:00-cv-00793-SSB-TSH and 1:02-cv-00613-SSB-TSH and to read October 20, 2003 Order of Consolidation in 1:00-cv-00793-SSB-TSH	.5

Week ending November 30, 2003:

Reading and analysis of APB No. 20, Miller GAAP Guide, Wiley GAAP Guide, First Amended Class Action Complaint in 1:02-cv-00613-SSB-TSH and draft motion for summary judgment in 1:00-cv-00793-SSB-TSH dated 11/13/03	1.0
Writing first draft of expert opinion	11.0
Review and analysis of press releases, media reports, and SEC filings	5.5

Week ending December 7, 2003 (through 12/2/03):

Writing first draft of expert opinion	6.5
	26.0

@\$150=\$3900 billings  
 - 1<sup>st</sup> retainer 2500  
 = \$1400 billings unpaid

Week ending December 14, 2003

Wrote "What is a Restatement?" and emailed Mike Brautigam	1.5
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Week ending January 25, 2004

Revised draft of expert opinion	1.5
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Week ending February 15, 2004

Conferences with Mike Brautigam. Read Provident Opposition to SJ	1.5
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Week ending February 22, 2004

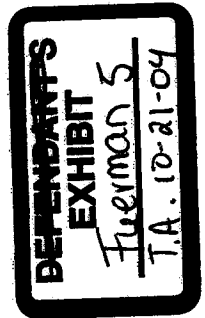
Researched and wrote Expert Opinion Response to Defendant Provident Group 20.0  
 DATE AFT(12/22/95) AND RESTATE! W/5 (FINANCIALS OR (FINANCIAL STATEMENTS) OR EARNINGS OR RESULTS) AND MATERIAL! AND NOT(RESTATEMENT W/2 TORTS) is the LEXIS search string I developed.

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 24.5

@\$150=\$3675 billings  
 +1400 billings unpaid  
 subtotal = 5075  
 - 2<sup>nd</sup> retainer 2500 (received January 2004)  
 = \$2575 billings unpaid

Week ending March 6, 2004



Conferences with Mike Brautigam	1.0
Read drafts of motion and affidavit. Revised affidavit	4.0

Note: \$2575 received March 2004 from Gene Mesh and Associates

Week ending May 8, 2004

Reviewed memo from Mike Brautigam and deposition transcripts, and wrote Memo re Joe Steger Deposition.	3.0
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Week ending June 19, 2004

Conference with Mike Brautigam	.25
Reviewed documents recently sent to me	1.75

Week ending July 3, 2004

Conference with Mike Brautigam	.25
Reviewed and listed documents recently sent to me. Email to Mike Brautigam	1.75

Week ending July 24, 2004

Conferences and emails with Mike Brautigam	.75
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Reviewed and listed 2 additional deposition transcripts recently sent to me. Researched Definitions of audit committee "financial expert" and audit committee "financially literate" per the SEC and NASDAQ in Bostelman's *The Sarbanes-Oxley Deskbook*. Read PWC confidential report on the restatements. Read Chapter 15 ("Leases") and Chapter 21 ("Accounting Changes and Error Corrections") in Spiceland et al.'s *Intermediate Accounting*. Close reading of Carey deposition transcript. Began first draft of Expert Report.

20.0

32.75

@\$150=\$4912.50

PAID AUGUST 2004

Week ending July 31, 2004

Continued writing first draft of Expert Report. Continued reading documents listed in the Expert Report, including a close reading of Carey deposition transcript.	31.0
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Week ending August 7, 2004

Finished writing first draft of Expert Report. Continued reading documents listed in the Expert Report, including a close reading of Hoverson, Steger, Cook, and Grote deposition transcripts; PWC Report; minutes; SEC 10K's, 10Q's and 9/27/99 Prospectus (OHSL) of

PFGI; and many other documents; t/c's and emails with Mike Brautigam; additional close reading of CAC and Carey deposition transcript re materiality in terms of the merger agreement, the \$25,000 amount, etc. Revised chart, updated resume.

32.0

63.0

@\$150=\$9450.00

PAID AUGUST 2004

Week ending August 14, 2004

Began writing final draft of Expert Report. Wrote Table of Contents and Glossary of Accounting Terms. Re-examined par. 17, footnote 4 of Expert Report, two 8-K's and the 4/15/03 10-K. Wrote email to Mike Brautigam.

3.0

**Preparation for the New York deposition of October 21, 2004**

Period from late September 2004 through October 20, 2004.

Conferences w/ Mike Brautigam. Reading and analyzing (again) the 2 (pre-August 2004) Tayzun reports. Reviewing my 3 (pre-September 2004) reports and the sources cited in them. Reading and analyzing the new Tuzun depo transcript and Tayzun report, the Prowse expert report, and the Stollings depo transcript. Reviewing other deposition transcripts.

37.0

40.0

@\$150=\$6000.00

PAID OCTOBER 2004